

Facility Name & ID Number Columbus Park Nrsg & Rehab Center

0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	108	Skilled (SNF)	108	39,420	1
2		Skilled Pediatric (SNF/PED)			2
3	108	Intermediate (ICF)	108	39,420	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	216	TOTALS	216	78,840	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	14,355	321	5,609	20,285	8
9	SNF/PED					9
10	ICF	48,962	1,097	288	50,347	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	63,317	1,418	5,897	70,632	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.59%

D. How many bed-hold days during this year were paid by the Department?

3,604 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

☐

NO

☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☐

NO

☒

I. On what date did you start providing long term care at this location?

Date started 1/1/92

J. Was the facility purchased or leased after January 1, 1978?

YES

☒

Date 1/1/92

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number

of beds certified

54

and days of care provided

3,609

Medicare Intermediary Administar Federal

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year?

YES

☒

NO

☐

Tax Year: 12/31/05 Fiscal Year: 12/31/05

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	244,974	53,254	35,832	334,060		334,060	(20,313)	313,747			1
2	Food Purchase		334,252		334,252	(31,098)	303,154	(67)	303,087			2
3	Housekeeping	192,916	36,402		229,318		229,318	714	230,032			3
4	Laundry	90,690	42,693		133,383		133,383		133,383			4
5	Heat and Other Utilities			224,852	224,852		224,852	2,557	227,409			5
6	Maintenance	46,907	27,887	200,965	275,759		275,759	(32,575)	243,184			6
7	Other (specify):*							8,662	8,662			7
8	TOTAL General Services	575,487	494,488	461,649	1,531,624	(31,098)	1,500,526	(41,022)	1,459,504			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200		7,200			9
10	Nursing and Medical Records	2,362,157	139,181	304,298	2,805,636		2,805,636	(30,295)	2,775,341			10
10a	Therapy	101,131	1,025	13,317	115,473		115,473	(2,502)	112,971			10a
11	Activities	99,773	7,645	3,716	111,134		111,134		111,134			11
12	Social Services	108,397		8,027	116,424		116,424		116,424			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							5,317	5,317			15
16	TOTAL Health Care and Programs	2,671,458	147,851	336,558	3,155,867		3,155,867	(27,480)	3,128,387			16
	C. General Administration											
17	Administrative	117,925		556,281	674,206		674,206	(425,473)	248,733			17
18	Directors Fees											18
19	Professional Services			163,652	163,652	(1,105)	162,547	(106,420)	56,127			19
20	Dues, Fees, Subscriptions & Promotions			54,752	54,752		54,752	(18,948)	35,804			20
21	Clerical & General Office Expenses	95,476	30,081	164,842	290,399		290,399	(68,897)	221,502			21
22	Employee Benefits & Payroll Taxes			556,633	556,633	31,098	587,731		587,731			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,851	2,851		2,851	373	3,224			24
25	Other Admin. Staff Transportation			1,118	1,118		1,118	3,111	4,229			25
26	Insurance-Prop.Liab.Malpractice			153,734	153,734		153,734	11,981	165,715			26
27	Other (specify):*							24,291	24,291			27
28	TOTAL General Administration	213,401	30,081	1,653,863	1,897,345	29,993	1,927,338	(579,982)	1,347,356			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,460,346	672,420	2,452,070	6,584,836	(1,105)	6,583,731	(648,484)	5,935,247			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			100,904	100,904		100,904	206,992	307,896			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			81,095	81,095		81,095	613,634	694,729			32
33	Real Estate Taxes					1,105	1,105	180,817	181,922			33
34	Rent-Facility & Grounds			1,078,000	1,078,000		1,078,000	(1,078,000)				34
35	Rent-Equipment & Vehicles			14,399	14,399		14,399	4,517	18,916			35
36	Other (specify):*							59,953	59,953			36
37	TOTAL Ownership			1,274,398	1,274,398	1,105	1,275,503	(12,087)	1,263,416			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		118,904	255,478	374,382		374,382	(120)	374,262			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			118,260	118,260		118,260		118,260			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		118,904	373,738	492,642		492,642	(120)	492,522			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,460,346	791,324	4,100,206	8,351,876		8,351,876	(660,691)	7,691,185			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(859)	06		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(146,510)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(67)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,300)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(100,474)	21		24
25	Fund Raising, Advertising and Promotional	(7,421)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,900)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(8,076)	20		28
29	Other-Attach Schedule	(55,419)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (322,025)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(338,666)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (338,666)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (660,691)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.

(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS			Page 5A
Columbus Park Nsg & Rehab Cntr			
ID# 0037960			
Report Period Beginning:	01/01/05		
Ending:	12/31/05		
			Sch. V Line
NON-ALLOWABLE EXPENSES			
1	Trailer Rent	\$ (10,200)	32 1
2	Day Duty	(106)	10 2
3	Veterans Expense	(38)	10 3
4	Theft & Damage Loss	(750)	21 4
5	COPY Dues	(2,339)	20 5
6	Collection Fees	(520)	19 6
7	Capitalized R&M	(9,390)	06 7
8	Building Co. - Bank Charges	(25)	21 8
9	Non-Allowable Legal Fees	(1,780)	19 9
10	Building Co. - Accounting Fees	(7,000)	19 10
11	Building Co. Licenses & Fees	(250)	20 11
12	Non-Allowable Expense	(23,000)	21 12
13			13
14			14
15			15
16			16
17			17
18			18
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97			97
98			98
99			99
100			100
101	Total	(55,419)	101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary					(14,715)	(5,598)						(20,313)	1
2	Food Purchase	(67)											(67)	2
3	Housekeeping			715					(1)				714	3
4	Laundry													4
5	Heat and Other Utilities			992	1,565								2,557	5
6	Maintenance	(10,254)		1,180	(11,846)		(11,655)						(32,575)	6
7	Other (specify):*				1,066	1,497	6,099						8,662	7
8	TOTAL General Services	(10,321)		2,887	(9,215)	(13,218)	(11,154)		(1)				(41,022)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(141)			(20,042)				(10,112)				(30,295)	10
10a	Therapy						(2,502)						(2,502)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*				4,535		782						5,317	15
16	TOTAL Health Care and Programs	(141)			(15,507)		(1,720)		(10,112)				(27,480)	16
	C. General Administration													
17	Administrative			18,264	(65,351)	(374,066)	(4,320)						(425,473)	17
18	Directors Fees													18
19	Professional Services	(9,308)	7,000	(104,190)	1,013	16,561	(17,496)						(106,420)	19
20	Fees, Subscriptions & Promotions	(19,386)	250	77	111								(18,948)	20
21	Clerical & General Office Expenses	(126,159)	35	64,267	(7,040)								(68,897)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			118	255								373	24
25	Other Admin. Staff Transportation			684	2,427								3,111	25
26	Insurance-Prop.Liab.Malpractice		11,049	392	540								11,981	26
27	Other (specify):*			11,742	4,239	8,310							24,291	27
28	TOTAL General Administration	(154,854)	18,334	(8,646)	(63,806)	(349,195)	(21,816)						(579,982)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(165,315)	18,334	(5,759)	(88,528)	(362,413)	(34,690)		(10,113)				(648,484)	29

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(146,510)	349,102	1,739	2,661								206,992	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(10,200)	624,335	(322)	(179)								613,634	32
33	Real Estate Taxes		173,726	2,482	4,609								180,817	33
34	Rent-Facility & Grounds		(1,078,000)										(1,078,000)	34
35	Rent-Equipment & Vehicles			2,647	1,870								4,517	35
36	Other (specify):*		59,953										59,953	36
37	TOTAL Ownership	(156,710)	129,116	6,546	8,961								(12,087)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(120)				(120)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers								(120)				(120)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(322,025)	147,450	787	(79,567)	(362,413)	(34,690)		(10,233)				(660,691)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34	Rent	\$ 1,078,000	Columbus Park LLC		\$	\$ (1,078,000)	1
2	V	32	Interest	2,664	Columbus Park LLC			(2,664)	2
3	V	36	Insurance - MIP		Columbus Park LLC		55,343	55,343	3
4	V	26	Insurance - Property		Columbus Park LLC		11,049	11,049	4
5	V	32	Interest - HUD		Columbus Park LLC		626,999	626,999	5
6	V	33	Real Estate Tax		Columbus Park LLC		173,726	173,726	6
7	V	36	Amortization - HUD Fees		Columbus Park LLC		4,610	4,610	7
8	V	30	Depreciation		Columbus Park LLC		349,102	349,102	8
9	V	19	Accounting Fees		Columbus Park LLC		7,000	7,000	9
10	V	21	Bank Charges		Columbus Park LLC		35	35	10
11	V	20	Licenses & Fees		Columbus Park LLC		250	250	11
12	V								12
13	V								13
14	Total			\$ 1,080,664			\$ 1,228,114	\$ * 147,450	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	3	HOUSEKEEPING	\$	PREFERRED BOOKKEEPING	100.00%	\$ 715	\$ 715	15
16	V	5	UTILITIES		PREFERRED BOOKKEEPING	100.00%	992	992	16
17	V	6	REPAIRS AND MAINT.		PREFERRED BOOKKEEPING	100.00%	1,180	1,180	17
18	V	17	ADMIN. FINANCIAL SAL.		PREFERRED BOOKKEEPING	100.00%	18,264	18,264	18
19	V	19	PROFESSIONAL FEES		PREFERRED BOOKKEEPING	100.00%	1,670	1,670	19
20	V	20	DUES,SUBSCRIPTIONS		PREFERRED BOOKKEEPING	100.00%	77	77	20
21	V	21	CLERICAL		PREFERRED BOOKKEEPING	100.00%	64,267	64,267	21
22	V	24	SEMINARS		PREFERRED BOOKKEEPING	100.00%	118	118	22
23	V	25	ADMIN. STAFF TRAVEL		PREFERRED BOOKKEEPING	100.00%	684	684	23
24	V	26	INSURANCE		PREFERRED BOOKKEEPING	100.00%	392	392	24
25	V	27	EMPLOYEE BENEFITS		PREFERRED BOOKKEEPING	100.00%	11,742	11,742	25
26	V	30	DEPRECIATION		PREFERRED BOOKKEEPING	100.00%	1,739	1,739	26
27	V	32	INTEREST		PREFERRED BOOKKEEPING	100.00%	(322)	(322)	27
28	V	33	REAL ESTATE TAXES		PREFERRED BOOKKEEPING	100.00%	2,482	2,482	28
29	V	35	EQUIPMENT RENTAL		PREFERRED BOOKKEEPING	100.00%	2,647	2,647	29
30	V								30
31	V								31
32	V	19	ACCOUNT/BOOKKEEPING	105,860	PREFERRED BOOKKEEPING	100.00%		(105,860)	32
33	V	19	COMPUTER	5,184	PREFERRED BOOKKEEPING	100.00%	5,184		33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 111,044			\$ 111,831	\$ * 787	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	S.I.R. MANAGEMENT, INC.	100.00%	\$ 1,565	\$ 1,565	15
16	V	6	REPAIRS AND MAINT.	19,440	S.I.R. MANAGEMENT, INC.	100.00%	7,594	(11,846)	16
17	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	1,066	1,066	17
18	V	10	NURSING	42,768	S.I.R. MANAGEMENT, INC.	100.00%	22,726	(20,042)	18
19	V	15	EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	4,535	4,535	19
20	V	17	ADMINISTRATIVE	75,816	S.I.R. MANAGEMENT, INC.	100.00%	10,465	(65,351)	20
21	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	1,013	1,013	21
22	V	20	FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	111	111	22
23	V	21	CLERICAL & GENERAL	22,032	S.I.R. MANAGEMENT, INC.	100.00%	14,992	(7,040)	23
24	V	24	EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	255	255	24
25	V	25	OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	2,427	2,427	25
26	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	540	540	26
27	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	4,239	4,239	27
28	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	2,661	2,661	28
29	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	(179)	(179)	29
30	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	4,609	4,609	30
31	V	35	EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	1,870	1,870	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 160,056			\$ 80,489	\$ * (79,567)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY SALARIES	\$ 22,032	S.I.R. MANAGEMENT, INC.	100.00%	\$ 7,317	\$ (14,715)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	1,497	1,497	16
17	V	17	ADMIN./LEGAL SALARIES	427,145	S.I.R. MANAGEMENT, INC.	100.00%	53,079	(374,066)	17
18	V	19	FINANCIAL CONSULTANT		S.I.R. MANAGEMENT, INC.	100.00%	16,561	16,561	18
19	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	8,310	8,310	19
20	V								20
21	V	17	ADMIN. SALARY-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			21
22	V	6	REPAIRS & MAINT.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			22
23	V	21	CLERICAL & GEN.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			23
24	V	26	AUTO INSURANCE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			24
25	V	27	EMP. BENEFITS-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			25
26	V	35	AUTO LEASE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			26
27	V								27
28	V	17	ADMIN. SALARY-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			28
29	V	21	CLERICAL & GEN.-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			29
30	V	26	AUTO INSURANCE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			30
31	V	27	EMP. BENEFITS-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			31
32	V	35	AUTO LEASE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 449,177			\$ 86,764	\$ * (362,413)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10A	SPECIAL REHAB	6,324	S.I.R. MANAGEMENT, INC.	100.00%	3,822	\$ (2,502)	15
16	V	15	EMP. BEN.-H. CARE & PROG.		S.I.R. MANAGEMENT, INC.	100.00%	782	782	16
17	V								17
18	V	6	REPAIRS AND MAINT.	33,264	S.I.R. MANAGEMENT, INC.	100.00%	21,609	(11,655)	18
19	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	4,421	4,421	19
20	V								20
21	V								21
22	V	1	DIETICIAN SALARIES	13,800	S.I.R. MANAGEMENT, INC.	100.00%	8,202	(5,598)	22
23	V	7	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	1,678	1,678	23
24	V								24
25	V	19	LEGAL FEES	17,496	S.I.R. MANAGEMENT, INC.	100.00%		(17,496)	25
26	V								26
27	V	17	FEES	4,320	S.I.R. MANAGEMENT, INC.	100.00%		(4,320)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 75,204			\$ 40,514	\$ * (34,690)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	EMPLOYEE HEALTH INSURANCE	\$	CCS EMPLOYEE BENEFIT GROUP	100.00%	\$ 59,480	\$ 59,480	15
16	V								16
17	V								17
18	V								18
19	V	22	EMPLOYEE HEALTH INSURANCE	59,480	CCS EMPLOYEE BENEFIT GROUP	100.00%		(59,480)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 59,480			\$ 59,480	\$ *	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	DIETARY	\$	XCEL MEDICAL SUPPLY, LLC	100.00%	\$	\$	15
16	V	02	FOOD		XCEL MEDICAL SUPPLY, LLC	100.00%			16
17	V	03	HOUSEKEEPING	7	XCEL MEDICAL SUPPLY, LLC	100.00%	7	(1)	17
18	V	04	LAUNDRY		XCEL MEDICAL SUPPLY, LLC	100.00%			18
19	V	06	REPAIRS & MAINTENANCE		XCEL MEDICAL SUPPLY, LLC	100.00%			19
20	V	10	NURSING	102,001	XCEL MEDICAL SUPPLY, LLC	100.00%	91,888	(10,112)	20
21	V	11	ACTIVITIES		XCEL MEDICAL SUPPLY, LLC	100.00%			21
22	V	20	DUES, FEES, SUBSCRIPTIONS & PROM		XCEL MEDICAL SUPPLY, LLC	100.00%			22
23	V	21	CLERICAL & GENERAL OFFICE		XCEL MEDICAL SUPPLY, LLC	100.00%			23
24	V	22	EMPLOYEE BENEFITS		XCEL MEDICAL SUPPLY, LLC	100.00%			24
25	V	39	ANCILLARY	1,210	XCEL MEDICAL SUPPLY, LLC	100.00%	1,090	(120)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 103,218			\$ 92,985	\$ * (10,233)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Louise Berthold	Shareholder	Administrative	4.25%	See Attached	6.10	11.09%	SIR Salary	\$ 21,152	17-07	1
2	Tom Winter	Shareholder	Administrative	0.94%	See Attached	6.79	11.32%	Prf Bkp Sal	18,265	17-07	2
3	Nenita Guzman	Shareholder	Dietary	1.89%	See Attached	5.55	11.10%	SIR Salary	7,317	01-07	3
4	Eric Rothner	Shareholder	Administrative	3.77%	See Attached	0.80	1.73%	SIR Salary	10,387	17-07	4
5	Adam Vales	Shareholder	Clerical	2.83%	See Attached	0.39	0.98%	Alloc Salary	485	22-07	5
6	Leo Feigenbaum	Shareholder	Administrative	6.60%	See Attached	1.00	1.82%	Mgmt Fee	36,000	17-03	6
7	Noah Wolff	Shareholder	Administrative	4.25%	See Attached	-	0.00%	Mgmt Fee	13,000	17-03	7
8	Kim Rudolph	Relative	Clerical	0.00%	See Attached	0.30	0.86%	Alloc Salary	293	22-07	8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 106,899		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number (____) _____
Fax Number (____) _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization PREFERRED BOOKKEEPING SERVICES
Street Address 4100 WEST PRATT AVE.
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 674-5200
Fax Number (847) 674-5267

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	HOUSEKEEPING	BOOK./ACCNT.INCOME	936,008	10	\$ 6,321	\$	105,860	\$ 715	1
2	5	UTILITIES	BOOK./ACCNT.INCOME	936,008	10	8,775		105,860	992	2
3	6	REPAIRS AND MAINT.	BOOK./ACCNT.INCOME	936,008	10	10,437		105,860	1,180	3
4	17	ADMIN. FINANCIAL SAL.	BOOK./ACCNT.INCOME	936,008	10	161,494	161,494	105,860	18,264	4
5	19	PROFESSIONAL FEES	BOOK./ACCNT.INCOME	936,008	10	14,763		105,860	1,670	5
6	20	DUES,SUBSCRIPTIONS	BOOK./ACCNT.INCOME	936,008	10	685		105,860	77	6
7	21	CLERICAL	BOOK./ACCNT.INCOME	936,008	10	568,241	511,444	105,860	64,267	7
8	24	SEMINARS	BOOK./ACCNT.INCOME	936,008	10	1,042		105,860	118	8
9	25	ADMIN. STAFF TRAVEL	BOOK./ACCNT.INCOME	936,008	10	6,051		105,860	684	9
10	26	INSURANCE	BOOK./ACCNT.INCOME	936,008	10	3,462		105,860	392	10
11	27	EMPLOYEE BENEFITS	BOOK./ACCNT.INCOME	936,008	10	103,823		105,860	11,742	11
12	30	DEPRECIATION	BOOK./ACCNT.INCOME	936,008	10	15,373		105,860	1,739	12
13	32	INTEREST	BOOK./ACCNT.INCOME	936,008	10	(2,849)		105,860	(322)	13
14	33	REAL ESTATE TAXES	BOOK./ACCNT.INCOME	936,008	10	21,946		105,860	2,482	14
15	35	EQUIPMENT RENTAL	BOOK./ACCNT.INCOME	936,008	10	23,404		105,860	2,647	15
16										16
17										17
18										18
19	19	COMPUTER	DIRECT ALLOCATION						5,184	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 942,968	\$ 672,937		\$ 111,831	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	PATIENT DAYS	636,443	10	\$ 14,105	\$ 70,632	70,632	\$ 1,565	1
2	6	REPAIRS AND MAINT.	PATIENT DAYS	636,443	10	68,426	46,969	70,632	7,594	2
3	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	636,443	10	9,610		70,632	1,066	3
4	10	NURSING	PATIENT DAYS	636,443	10	204,773	204,773	70,632	22,726	4
5	15	EMP. BEN.-H.C.	PATIENT DAYS	636,443	10	40,863		70,632	4,535	5
6	17	ADMINISTRATIVE	PATIENT DAYS	636,443	10	94,293	94,293	70,632	10,465	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	636,443	10	9,125		70,632	1,013	7
8	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	636,443	10	999		70,632	111	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	636,443	10	135,090	96,485	70,632	14,992	9
10	24	EDUCATION & SEMINAR	PATIENT DAYS	636,443	10	2,293		70,632	255	10
11	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	636,443	10	21,870		70,632	2,427	11
12	26	INSURANCE	PATIENT DAYS	636,443	10	4,867		70,632	540	12
13	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	636,443	10	38,192		70,632	4,239	13
14	30	DEPRECIATION	PATIENT DAYS	636,443	10	23,979		70,632	2,661	14
15	32	INTEREST	PATIENT DAYS	636,443	10	(1,613)		70,632	(179)	15
16	33	REAL ESTATE TAXES	PATIENT DAYS	636,443	10	41,530		70,632	4,609	16
17	35	EQUIPMENT RENTAL	PATIENT DAYS	636,443	10	16,852		70,632	1,870	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 725,254	\$ 442,521		\$ 80,489	25

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETARY SALARIES	PATIENT DAYS	636,443	10	\$ 65,932	\$ 65,932	70,632	\$ 7,317	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	636,443	10	13,490		70,632	1,497	2
3	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	636,443	10	478,274	478,274	70,632	53,079	3
4	19	FINANCIAL CONSULTANT	PATIENT DAYS	636,443	10	149,224		70,632	16,561	4
5	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	636,443	10	74,875		70,632	8,310	5
6										6
7	17	ADMIN. SALARY-B. BARRISH	AVG HRS WKD	20	4	16,008	16,008			7
8	6	REPAIRS & MAINT.-B. BARRIS	AVG HRS WKD	20	4	789				8
9	21	CLERICAL & GEN.-B. BARRIS	AVG HRS WKD	20	4	1,626				9
10	26	AUTO INSURANCE-B. BARRIS	AVG HRS WKD	20	4	1,444				10
11	27	EMP. BENEFITS-B. BARRISH	AVG HRS WKD	20	4	24,215				11
12	35	AUTO LEASE-B. BARRISH	AVG HRS WKD	20	4	5,400				12
13										13
14	17	ADMIN. SALARY-M. GIANNINI	AVG HRS WKD	30	4	10,035	10,035			14
15	21	CLERICAL & GEN.-M. GIANNI	AVG HRS WKD	30	4	457				15
16	26	AUTO INSURANCE-M. GIANNI	AVG HRS WKD	30	4	662				16
17	27	EMP. BENEFITS-M. GIANNINI	AVG HRS WKD	30	4	23,622				17
18	35	AUTO LEASE-M. GIANNINI	AVG HRS WKD	30	4	5,242				18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 871,295	\$ 570,249		\$ 86,764	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10A	SPECIAL REHAB	SPECIAL REHAB INC.	107,736	7	\$ 65,110	\$ 65,110	6,324	\$ 3,822	1
2	15	EMP. BEN.-H. CARE & PROG.	SPECIAL REHAB INC.	107,736	7	13,322		6,324	782	2
3										3
4	6	REPAIRS AND MAINT.	MAINTENANCE INC.	144,648	10	93,966	93,966	33,264	21,609	4
5	7	EMP. BEN.-GEN. SERV.	MAINTENANCE INC.	144,648	10	19,226		33,264	4,421	5
6										6
7										7
8	1	DIETICIAN SALARIES	DIETICIAN SERVICE INC.	125,400	10	74,533	74,533	13,800	8,202	8
9	7	EMP. BEN.-GEN. ADMIN.	DIETICIAN SERVICE INC.	125,400	10	15,250		13,800	1,678	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 281,405	\$ 233,608		\$ 40,514	25

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization CCS EMPLOYEE BENEFITS GROUP, INC.
Street Address 4101 W. MAIN ST.
City / State / Zip Code SKOKIE, IL 60076
Phone Number (847)905-4000
Fax Number (847)905-4040

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	EMPLOYEE HEALTH INSURANCE	DIRECT ALLOCATION			\$	\$		\$ 59,480	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$ 59,480	25

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization XCEL MEDICAL SUPPLY, LLC
Street Address 2201 W. MAIN STREET
City / State / Zip Code EVANSTON, IL 60202
Phone Number (847)328-7600
Fax Number (847)328-7615

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	DIETARY	Direct Allocation			\$	\$			1
2	02	FOOD	Direct Allocation							2
3	03	HOUSEKEEPING	Direct Allocation						7	3
4	04	LAUNDRY	Direct Allocation							4
5	06	REPAIRS & MAINTENANCE	Direct Allocation							5
6	10	NURSING	Direct Allocation						91,888	6
7	11	ACTIVITIES	Direct Allocation							7
8	20	DUES, FEES, SUBSCRIPTIONS	Direct Allocation							8
9	21	CLERICAL & GENERAL OFFICE	Direct Allocation							9
10	22	EMPLOYEE BENEFITS	Direct Allocation							10
11	39	ANCILLARY	Direct Allocation						1,090	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		92,985	25

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number (_____) _____
Fax Number (_____) _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1					\$	\$			1
	2									2
	3									3
	4									4
	5									5
	6									6
	7									7
	8									8
	9									9
	10									10
	11									11
	12									12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	21									21
	22									22
	23									23
	24									24
	25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number (____) _____
Fax Number (____) _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1					\$	\$			1
	2									2
	3									3
	4									4
	5									5
	6									6
	7									7
	8									8
	9									9
	10									10
	11									11
	12									12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	21									21
	22									22
	23									23
	24									24
	25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number (____) _____
Fax Number (____) _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1					\$	\$			1
	2									2
	3									3
	4									4
	5									5
	6									6
	7									7
	8									8
	9									9
	10									10
	11									11
	12									12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	21									21
	22									22
	23									23
	24									24
	25	TOTALS				\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	HUD		X	Mortgage	\$88,228.00	9/9/03	\$ 11,316,100	\$ 10,985,091	9/9/33	5.6700	\$ 626,999	1	
2												2	
3												3	
4												4	
5	See Supplemental Schedule											5	
	Working Capital												
6	Lake Forest Bank		X	Line Of Credit				940,000			81,095	6	
7	Allocated From Preferred		X								(322)	7	
8	See Supplemental Schedule										(179)	8	
9	TOTAL Facility Related				\$88,228.00		\$ 11,316,100	\$ 11,925,091			\$ 707,593	9	
	B. Non-Facility Related*												
10	Interest Income - Bldg. Co.		X								(2,664)	10	
11												11	
12	Tower Rental Income		X								(10,200)	12	
13	See Supplemental Schedule											13	
14	TOTAL Non-Facility Related						\$	\$			\$ (12,864)	14	
15	TOTALS (line 9+line14)						\$ 11,316,100	\$ 11,925,091			\$ 694,729	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 55,343 Line # 36

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$	\$			\$	1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	TOTAL Long-Term											7	
	Working Capital												
8	Allocated From SIR Mgmt		X				\$	\$			\$ (179)	8	
9												9	
10												10	
11												11	
12												12	
13												13	
14	TOTAL Working Capital										(179)	14	
	B. Non-Facility Related*												
15							\$	\$			\$	15	
16												16	
17												17	
18												18	
19												19	
20	TOTAL Non-Facility Related											20	

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2004 report.				\$	168,8001
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	174,6172
3. Under or (over) accrual (line 2 minus line 1).				\$	5,8173
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	175,0004
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	1,1055
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	181,9227
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2000	148,057	8	
		2001	149,243	9	
		2002	150,916	10	
		2003	163,886	11	
		2004	167,526	12	
2005 Accrual = \$167,526 x 1.045					
Preferred Bookkeeping Allocation = \$2,482					
SIR Management Allocation = \$4,609					
				13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
				14	PLUS APPEAL COST FROM LINE 5 \$ 14
				15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Columbus Park Nrsng & Rehab Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037960

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 16-17-401-005-0000	Long Term Care Property	\$ 54,873.76	\$ 54,873.76
2. 16-17-401-006-0000	Long Term Care Property	\$ 23,803.52	\$ 23,803.52
3. 16-17-401-026-0000	Long Term Care Property	\$ 88,848.87	\$ 88,848.87
4. See Attached	SIR Properties Allocation	\$ 86,511.09	\$ 6,828.79
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 254,037.24	\$ 174,354.94

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Columbus Park Nrsng & Rehab Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037960

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
			Tax
Tax Index Number	Property Description	Total Tax	Applicable to Nursing Home
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,685 B. General Construction Type: Exterior Brick Frame Number of Stories 6

C. Does the Operating Entity? (a) Own the Facility (X) (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (X) (a) Own the Equipment (X) (b) Rent equipment from a Related Organization. (X) (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES (X) NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		2002	\$ 300,000	1
2					2
3	TOTALS			\$ 300,000	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$		4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1992	51,845		20	2,592	2,592	34,909	9
10	Various			1993	71,558		20	3,579	3,579	46,524	10
11	Various			1994	46,784		20	2,339	2,339	27,436	11
12	Various			1995	131,277		20	6,532	6,532	70,377	12
13	Various			1996	62,128		20	3,108	3,108	30,452	13
14	Various			1997	40,477		20	2,025	2,025	17,360	14
15	Various			1998	419,667		20	20,987	20,987	155,869	15
16	Various			1999	244,069		20	12,197	12,197	79,831	16
17	Various			2000	27,418		20	1,371	1,371	7,535	17
18	Various			2001	87,910		20	4,397	4,397	18,676	18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)	7,231,569	186,255		200,386	14,131	811,519	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)	92,084	3,137		3,719	582	38,209	68
69	Financial Statement Depreciation		100,904			(100,904)		69
70	TOTAL (lines 4 thru 69)	\$ 8,506,786	\$ 290,296		\$ 263,232	\$ (27,064)	\$ 1,338,697	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$8,506,786	\$290,296		\$263,232	\$(27,064)	\$1,338,697	1
2	Hvac Work	2002	3,721		20	372	372	1,488	2
3	Hvac Work	2002	8,830		20	883	883	2,943	3
4	Freezer Door	2002	2,445		20	245	245	795	4
5	Dampers	2002	13,700		20	1,370	1,370	4,338	5
6	Refrigerator	2002	5,328		20	533	533	2,087	6
7	Painting	2002	1,821		20	182	182	698	7
8	Nurses Station Lights	2002	1,071		20	107	107	402	8
9	Water Heater	2002	2,108		20	176	176	571	9
10	Various Painting	2002	1,815		20	182	182	696	10
11	Window Screen	2003	782		20	78	78	209	11
12	Carpeting	2003	7,014		20	351	351	906	12
13	Hvac Work	2003	7,247		20	725	725	1,872	13
14	Water Heater	2003	4,840		20	242	242	706	14
15	Vent Covers	2003	6,700		20	335	335	838	15
16	Window Coverings	2003	9,429		20	471	471	1,179	16
17	Stairwell Alarm 1/2 Pd	2003	1,535		20	77	77	173	17
18	Compressor	2003	1,411		20	141	141	294	18
19	Fire Pump Work	2003	16,575		20	829	829	1,865	19
20	Smoke Detector	2003	3,225		20	161	161	336	20
21	Electrical Work	2003	11,026		20	551	551	1,149	21
22	Outside Lights	2003	1,060		20	53	53	110	22
23	Electrical Cable	2003	9,551		20	478	478	995	23
24	Water Pump	2003	2,305		20	115	115	240	24
25	Sprinkler System	2003	1,806		20	90	90	188	25
26	Middle Style Door	2003	1,453		20	73	73	218	26
27	Door Screens & Clips	2003	1,975		20	99	99	263	27
28	Block Heater With Hardware	2003	1,037		20	52	52	138	28
29	Replace Faucet	2003	1,175		20	59	59	137	29
30	Repair Elevator Doors	2003	1,010		20	51	51	147	30
31	Elevator Jack Packing	2003	2,184		20	109	109	264	31
32	Sprikler System Repair	2003	2,355		20	118	118	265	32
33	Wallbase & Floor Tile	2003	986		20	49	49	103	33
34	TOTAL (lines 1 thru 33)		\$8,644,306	\$290,296		\$272,589	\$(17,707)	\$1,365,310	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$8,644,306	\$290,296		\$272,589	\$(17,707)	\$1,365,310	1
2	Stairwell Alarm	2004	1,535		20	77	77	154	2
3	Hot Water Tank	2004	24,050		20	1,203	1,203	2,004	3
4	Electrical Work	2004	1,278		20	64	64	122	4
5	Hvac Work	2004	5,700		20	285	285	523	5
6	Boiler Tanks	2004	2,924		20	146	146	244	6
7	Elevator Work	2004	7,516		20	376	376	532	7
8	Telephone Work	2004	995		20	50	50	66	8
9	Nurse Call System	2004	4,274		20	214	214	285	9
10	Hvac Work	2004	2,946		20	147	147	184	10
11	Bathroom Work	2004	2,700		20	135	135	146	11
12	Hvac Work	2004	2,032		20	203	203	220	12
13	Hvac Work	2004	2,780		20	278	278	301	13
14	Elevator Work	2004	2,375		20	119	119	129	14
15	Blinds	2004	1,801		20	90	90	173	15
16	Door Repair	2004	895		20	45	45	82	16
17	Plumbing	2004	2,145		20	107	107	179	17
18	Miniblinds	2004	631		20	32	32	45	18
19	Water Heater Repair	2004	2,323		20	116	116	136	19
20	Water Heater Pump	2004	1,152		20	58	58	91	20
21	A/C Repair	2004	1,041		20	52	52	74	21
22	A/C Repair	2004	1,370		20	68	68	103	22
23	Elevator Detector Edge	2004	1,490		20	75	75	130	23
24	Fire Alarm Repair	2004	2,129		20	106	106	177	24
25	Sprinkler System Repair	2004	1,103		20	55	55	60	25
26	Lobby Renovation	2005	7,358		20	736	736	736	26
27	Flooring	2005	3,958		20	132	132	132	27
28	(17) Closet Doors	2005	5,100		20	340	340	340	28
29	Elevator Work	2005	2,289		20	57	57	57	29
30	Plumbing Work	2005	3,275		20	82	82	82	30
31	Elevator Work	2005	3,482		20	174	174	174	31
32	Cubicle Curtains	2005	4,599		20	211	211	211	32
33	Elevator Work	2005	3,505		20	161	161	161	33
34	TOTAL (lines 1 thru 33)		\$8,755,057	\$290,296		\$278,583	\$(11,713)	\$1,373,363	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,755,057	\$ 290,296		\$ 278,583	\$ (11,713)	\$ 1,373,363	1
2	Boiler Work	2005	1,201		20	50	50	50	2
3	Boiler Work	2005	1,239		20	52	52	52	3
4	Air Filtration	2005	6,277		20	235	235	235	4
5	Boiler Work	2005	1,408		20	53	53	53	5
6	Elevator Work	2005	6,317		20	237	237	237	6
7	Elevator Work	2005	10,176		20	339	339	339	7
8	Fire Alarm System	2005	11,745		20	392	392	392	8
9	Fire Alarm System	2005	9,144		20	267	267	267	9
10	Hvac Work	2005	14,152		20	295	295	295	10
11	Fire Door	2005	1,840		20	38	38	38	11
12	Door Alarms	2005	1,975		20	41	41	41	12
13	Roof Work	2005	5,060		20	42	42	42	13
14	Fire Door	2005	2,560		20	43	43	43	14
15	3 Industrial Grade Faucets	2005	1,825		20	61	61	61	15
16	Chiller Repair	2005	2,680		20	45	45	45	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,832,656	\$ 290,296		\$ 280,773	\$ (9,523)	\$ 1,375,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$8,832,656	\$290,296		\$280,773	\$(9,523)	\$1,375,553	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	216		2003	1976	\$ 7,013,521	\$ 179,936	35	\$ 200,386	\$ 20,450	\$ 801,544	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Elevator Work		2003		67,488	3,374	20		(3,374)	7,030	9
10	Roof Work		2005		98,265	1,638	20		(1,638)	1,638	10
11	HVAC Chiller		2005		52,295	1,307	20		(1,307)	1,307	11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$7,231,569	\$186,255		\$200,386	\$14,131	\$811,519	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)											
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.											
	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	SIR Properties/SIR Management		1993	1993	\$ 29,655	\$ 942	35	\$ 947	\$ 5	\$ 10,591	4
5	SIR Properties/Preferred Bookkeeping		1993	1993	15,970	507	35	456	(51)	5,703	5
6											6
7											7
8											8
	Improvement Type**										
9	Allocation - Preferred Bookkeeping			1997	19,944	447	20	997	550	8,784	9
10	Allocation - Preferred Bookkeeping			1999	158	-	20	8	8	51	10
11	Allocation - Preferred Bookkeeping			2000	1,000	-	20	50	50	271	11
12											12
13	Allocation - SIR Management			1993	12,737	355	20	631	276	8,209	13
14	Allocation - SIR Management			1994	40	-	20	-		40	14
15	Allocation - SIR Management			1995	291	-	20	15	15	151	15
16	Allocation - SIR Management			1999	1,383	-	20	69	69	430	16
17	Allocation - SIR Management			2000	835	-	20	42	42	238	17
18											18
19	Allocation - SIR Properties - Preferred Bookkeeping			2002	63	-	20	3	3	11	19
20	Allocation - SIR Properties - Preferred Bookkeeping			1999	2,024	202	20	101	(101)	658	20
21	Allocation - SIR Properties - Preferred Bookkeeping			1998	967	97	20	48	(49)	363	21
22	Allocation - SIR Properties - Preferred Bookkeeping			1997	60	6	20	3	(3)	29	22
23	Allocation - SIR Properties - Preferred Bookkeeping			1994	152	4	20	8	4	87	23
24	Allocation - SIR Properties - Preferred Bookkeeping			1993	259	1	20	13	12	162	24
25											25
26	Allocation - SIR Properties - SIR Management			2002	117	-	20	6	6	21	26
27	Allocation - SIR Properties - SIR Management			1999	3,758	376	20	188	(188)	1,221	27
28	Allocation - SIR Properties - SIR Management			1998	1,796	180	20	90	(90)	673	28
29	Allocation - SIR Properties - SIR Management			1997	112	11	20	6	(5)	53	29
30	Allocation - SIR Properties - SIR Management			1994	282	7	20	14	7	162	30
31	Allocation - SIR Properties - SIR Management			1993	481	2	20	24	22	301	31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
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57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$92,084	\$3,137		\$3,719	\$582	\$38,209	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,657,739	\$163,928	\$24,714	\$(139,214)	10	\$1,185,522	71
72	Current Year Purchases	44,445	183	2,410	2,227	10	2,410	72
73	Fully Depreciated Assets	71,689				10	71,689	73
74								74
75	TOTALS	\$1,773,873	\$164,111	\$27,124	\$(136,987)		\$1,259,621	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$10,906,529	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$454,407	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$307,897	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(146,510)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,635,174	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☒ NO
16. Rental Amount for movable equipment: \$ 12,270
- Description: See Attached Schedule
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Van	\$ 553.85	\$ 6,646	17
18					18
19					19
20					20
21	TOTAL		\$ 553.85	\$ 6,646	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility		Contract	Total
		Drop-outs	Completed		
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 91,043	\$		\$ 91,043	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			18,578			18,578	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			144,877			144,877	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				86,835		86,835	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	39 - 03				980	4,500		5,480	12
13	Other (specify): See Supplemental						27,569		27,569	13
14	TOTAL			\$		\$ 255,478	\$ 118,904		\$ 374,382	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 4,998	\$ 12,974	1
2	Cash-Patient Deposits	52,115	52,115	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,567,023	1,567,023	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	42,396	42,396	6
7	Other Prepaid Expenses	3,123	49,540	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule		199,292	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,669,655	\$ 1,923,340	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		300,000	13
14	Buildings, at Historical Cost		7,179,274	14
15	Leasehold Improvements, at Historical Cost	975,583	975,583	15
16	Equipment, at Historical Cost	762,133	2,140,907	16
17	Accumulated Depreciation (book methods)	(798,036)	(2,574,411)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule		127,550	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 939,680	\$ 8,148,903	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,609,335	\$ 10,072,243	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 293,863	\$ 293,864	26
27	Officer's Accounts Payable	7,835	7,835	27
28	Accounts Payable-Patient Deposits	54,474	54,474	28
29	Short-Term Notes Payable	940,000	940,000	29
30	Accrued Salaries Payable	177,125	177,125	30
31	Accrued Taxes Payable (excluding real estate taxes)	20,658	20,658	31
32	Accrued Real Estate Taxes(Sch.IX-B)		175,000	32
33	Accrued Interest Payable		51,905	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	17,000	17,000	35
	Other Current Liabilities(specify):			
36	See Attached Schedule	109	109	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,511,064	\$ 1,737,970	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,985,091	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 10,985,091	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,511,064	\$ 12,723,061	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,098,271	\$ (2,650,818)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,609,335	\$ 10,072,243	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 861,850	1
2	Restatements (describe):		2
3	Rounding	5	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 861,855	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	236,416	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 236,416	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,098,271	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,725,218	1
2	Discounts and Allowances for all Levels	26,587	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,751,805	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	721,660	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 721,660	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	82,751	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	4,725	19
20	Radiology and X-Ray	3,390	20
21	Other Medical Services	13,658	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 104,524	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	10,303	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 10,303	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,588,292	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,531,624	31
32	Health Care	3,155,867	32
33	General Administration	1,897,345	33
	B. Capital Expense		
34	Ownership	1,274,398	34
	C. Ancillary Expense		
35	Special Cost Centers	374,382	35
36	Provider Participation Fee	118,260	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,351,876	40
41	Income before Income Taxes (line 30 minus line 40)**	236,416	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 236,416	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,093	2,203	\$ 81,619	\$ 37.05	1
2	Assistant Director of Nursing	2,604	2,736	78,683	28.76	2
3	Registered Nurses	10,939	11,639	292,960	25.17	3
4	Licensed Practical Nurses	32,240	34,353	755,273	21.99	4
5	CNAs & Orderlies	104,766	111,424	1,037,853	9.31	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,272	10,910	101,131	9.27	8
9	Activity Director	1,969	2,166	27,976	12.92	9
10	Activity Assistants	9,530	10,187	71,797	7.05	10
11	Social Service Workers	7,882	8,393	108,397	12.92	11
12	Dietician					12
13	Food Service Supervisor	1,905	2,086	36,749	17.62	13
14	Head Cook	5,304	5,696	51,459	9.03	14
15	Cook Helpers/Assistants	17,429	19,179	156,766	8.17	15
16	Dishwashers					16
17	Maintenance Workers	4,000	4,393	46,907	10.68	17
18	Housekeepers	22,948	24,138	192,916	7.99	18
19	Laundry	10,257	10,950	90,690	8.28	19
20	Administrator	1,969	2,086	80,121	38.41	20
21	Assistant Administrator	1,919	1,960	37,804	19.29	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,129	8,709	95,476	10.96	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,797	5,254	115,769	22.03	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental					33
34	TOTAL (lines 1 - 33)	260,952	278,462	\$ 3,460,346 *	\$ 12.43	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 13,800	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant	Monthly	4,224	10-03	37
38	Nurse Consultant	Monthly	42,768	10-03	38
39	Pharmacist Consultant	Monthly	3,660	10-03	39
40	Physical Therapy Consultant	146	8,314	10a-03	40
41	Occupational Therapy Consultant	65	3,680	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	23	1,323	10a-03	43
44	Activity Consultant	77	3,716	11-03	44
45	Social Service Consultant	32	1,703	12-03	45
46	Other(specify)				46
47	Specialized Services Consultant	Monthly	6,324	12-03	47
48	Director Of Food Services	Monthly	22,032	01-03	48
49	TOTAL (lines 35 - 48)	343	\$ 118,744		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	165	\$ 7,414	10-03	50
51	Licensed Practical Nurses	6,844	240,800	10-03	51
52	Certified Nurse Assistants/Aides	132	5,432	10-03	52
53	TOTAL (lines 50 - 52)	7,141	\$ 253,646		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

[illegible]

*** Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT**

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount.

Yes
ILCLTC \$9,880.40
- (3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

Yes
Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
10 Years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$20,004Line10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
N/A
- (9)

Are you presently operating under a sublease agreement?

YESXNO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

YESNOUNOX
N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.
This amount is to be recorded on line 42 of Schedule V.

\$118,260
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?
For example, is a portion of the building used for rental, a pharmacy, day care, etc.)
If YES, attach a schedule which explains how all related costs were allocated to these functions.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.
Has any meal income been offset against related costs?

\$31,098
NoIndicate the amount. \$N/A
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

No
N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

N/A

d.

Have vehicle usage logs been maintained?

N/A

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g.

Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
\$N/A

(17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:
The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?
If no, please explain.

No
N/A
N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?
Attach invoices and a summary of services for all architect and appraisal fees.

Yes

SEE ACCOUNTANTS' COMPILATION REPORT